

Assumption - (Mattese) - 227

Overview of Elementary School Footprint - Year Ended June 30th, 2022

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PRELIMINARY AND UNAUDITED

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A Note on Content

The parishes and associated elementary schools within the boundaries of the Archdiocese of St. Louis are separate and distinct legal entities from the Archdiocese of St. Louis. Consequently, their financial statements are not consolidated into the financial statements of the Archdiocese of St. Louis, and **remain preliminary and unaudited.**

Every reasonable effort has been made to ensure the numbers included herein are reflective of those represented on the financial statements and associated records of each individual parish and school. To the extent that errors or omissions are discovered subsequent to this release, updated versions of this data may follow this document.

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Sources of Revenue (\$ 000's)

PRELIMINARY AND UNAUDITED

<u>Tuition Revenues</u>	<u>School</u>	<u>Area #5</u>	<u>Arch Total</u>
Tuition Earned, Kindergarten through 8th grade	\$ 1,022	\$ 8,245	\$ 81,069
Tuition Earned, Preschool.....	1,069	3,385	19,959
Total Tuition, Gross	\$ 2,091	\$ 11,630	\$ 101,028
Tuition Discounts and Allowances.....	(136)	(999)	(12,161)
Total Tuition, Net	\$ 1,955	\$ 10,631	\$ 88,867
<u>Other School Operating Revenues</u>			
Registration and Other Program Fees (i.e. Textbook Fees, etc.)	\$ 55	\$ 888	\$ 9,766
Total School Operating Revenues	\$ 2,010	\$ 11,519	\$ 98,633
<u>Grant Revenues</u>			
Archdiocesan	61	549	10,978
Parish	2	11	2,545
Other	18	158	3,579
Total Grant Revenue	\$ 81	\$ 718	\$ 17,102
<u>Other Revenues</u>			
Fundraising and Organizational	\$ 81	\$ 1,136	\$ 10,564
Total School Revenues	\$ 2,172	\$ 13,373	\$ 126,299

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Expenses and Subsidy (\$ 000's)

PRELIMINARY AND UNAUDITED

	<u>School</u>	<u>Area #5</u>	<u>Arch Total</u>
<u>Salaries and Benefits Expenses</u>			
Salaries	\$ 1,431	\$ 9,740	\$ 84,644
Benefits	455	3,121	26,273
Total Salaries and Benefits	\$ 1,886	\$ 12,861	\$ 110,917
<u>Occupancy Expenses</u>			
Utilities, Supplies, and Other	\$ 628	\$ 4,169	\$ 38,117
Total School Operating Expenses	\$ 2,514	\$ 17,030	\$ 149,034
<u>Other Income and Expense</u>			
Bad Debt, Prior Period Adjustments, etc.	31	341	632
Total School Expenses	\$ 2,545	\$ 17,371	\$ 149,666
NET OPERATING SURPLUS (Subsidy) ⁽¹⁾	\$ (504)	\$ (5,511)	\$ (50,401)
⁽¹⁾ Defined as "Total School Operating Revenues" minus "Total School Operating Expenses." This operating (subsidy) excludes grant and fundraising revenues.			
Change in Net Assets ⁽²⁾	\$ (373)	\$ (3,998)	\$ (23,367)
⁽²⁾ Defined as "Total School Revenues" minus "Total School Expenses." This change in net assets includes grant and fundraising revenues.			
Total Parish Offertories and Unrestricted Gifts	\$ 1,310	\$ 12,858	\$ 125,719
<i>Net Operating Surplus (Subsidy) ⁽¹⁾ as a percentage of Offertories and Unrestricted Gifts</i>	<i>-38%</i>	<i>-43%</i>	<i>-40%</i>
<i>Change in Net Assets ⁽²⁾ as a percentage of Offertories and Unrestricted Gifts</i>	<i>-28%</i>	<i>-31%</i>	<i>-19%</i>

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Metrics and KPIs

PRELIMINARY AND UNAUDITED

	<u>School</u>	<u>Area #5</u>	<u>Arch Total</u>
Kindergarten through 8th grade student enrollment	228	2,107	19,302
Kindergarten through 8th grade building capacity	450	3,150	30,360
Kindergarten through 8th grade student enrollment as a percentage of building capacity.....	51%	67%	64%
Pre School student enrollment	82	438	4,035
Kindergarten through 8th grade teacher count	17	150	1,360
Kindergarten through 8th grade aide count	2	24	208
Pre School teacher count	8	37	241
Pre School aide count	7	30	227
Kindergarten through 8th grade student to teacher ratio, to 1.....	13.7	14.0	14.2
Pre School student to teacher ratio, to 1.....	10.3	12.0	16.8
All students, operating revenue per student, average ⁽¹⁾	\$ 6,484	\$ 4,526	\$ 4,226
All students, operating cost per student, average ⁽²⁾	\$ 8,110	\$ 6,692	\$ 6,386
All students, operating (subsidy) \$ per student ^{(1) minus (2)}	\$ (1,626)	\$ (2,165)	\$ (2,160)
All students, operating subsidy % of net operating cost per student ^{(1) minus (2), divided by (2)}	20%	32%	34%

Archdiocese of St. Louis

Key Definitions

By Parish and Planning Area

For the Year Ended June 30, 2022. Preliminary and Unaudited

We define "**Total School Operating Revenues**" as gross tuition we earned through our preschool and Kindergarten-to-8th-grade programs, minus any tuition discounts, plus registration and program fees (such as book fees). Total School Operating Revenues exclude revenues from grants, fundraising and related activities.

We define "**Total School Operating Expenses**" as costs associated with supporting the ongoing operations of the school. These costs predominately include salaries and benefits for our teachers and related school staff, as well as occupancy costs such as utilities, supplies costs, etc. Approximately 75% of our Total School Operating Expenses relate to salaries and benefits.

We define "**Total School Operating (Subsidy)**" as the amount by which our Total School Operating Expenses exceed our Total School Operating Revenues. For the year ended June 30th, 2022, our Total School Operating (Subsidy) for the school system as a whole was **(\$50,402,375)**. These subsidies are predominately funded through general parish offertories, fundraising activities, and various grants.

We define "**Change in Net Asset**" to include all revenues and expenses reported by the school.

We define "**Building Capacity**" as the total number of students we have the ability to educate within each school building based on number of classrooms and a class size of 25. "Building Capacity" as defined herein is not necessarily synonymous with building occupancy maximum.

Several schools operate separate from the parish(s), yet receive funding from parishes. As such, any calculations related to offertory will generate inaccurate % numbers as they are not "parish" schools.

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